

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**GENERAL EXCISE/USE TAX**  
**SCHEDULE OF EXEMPTIONS AND DEDUCTIONS**

(ATTACH THIS SCHEDULE TO FORMS G-45 AND G-49)

FOR PERIOD ENDING \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (MM/YY) OR TAX YEAR ENDING \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (MM/DD/YY)

(NOTE ALL SECTION REFERENCES ARE TO THE HAWAII REVISED STATUTES UNLESS OTHERWISE NOTED)

HAWAII TAX I.D. NO. **W** \_\_\_\_\_ — \_\_\_\_\_ NAME: \_\_\_\_\_

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), complete and attach this form to your tax return. If you do not attach this form to your Forms G-45 and G-49, then your exemptions/deductions will be disallowed and additional taxes assessed. For more information on the exemptions/deductions, see the schedules of exemptions and deductions found in the General Instructions for Filing the General Excise/Use Tax Returns. *Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g. materials, supplies, etc.) on your general excise/use tax return.*

**SECTION I GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART I, COLUMN B, OF FORMS G-45 AND G-49**

(General Excise and Use Taxes @ 1/2 of 1 % (.005)) Check the box of the applicable General Excise/Use tax exemptions/deductions you are claiming on Forms G-45 and G-49. Enter the applicable amount claimed for each box checked. If more space is needed, attach a statement which includes the Hawaii Revised Statutes section and amount claimed for each section.

- |   |  |
|---|--|
| <input type="checkbox"/> Air Pollution Control Facilities<br>(§§237-27.5, 238-3(k)) .....\$ _____ | <input type="checkbox"/> Out of State Services or Contracting to<br>Foreign Customers (§238-2.3(1)(C)) .....\$ _____   |
| <input type="checkbox"/> Bad Debts (§237-3(b)) .....\$ _____                                      | <input type="checkbox"/> Petroleum Refining (§237-27) .....\$ _____  |
| <input type="checkbox"/> Disability Provisions (§237-24(13)) .....\$ _____                        | <input type="checkbox"/> Producers (Certain property used) (§238-4) .....\$ _____  |
| <input type="checkbox"/> Discounts and Returned<br>Merchandise (§237-3(b)) .....\$ _____          | <input type="checkbox"/> Taxes Passed On (§§237-24(8), 237-24(9),<br>237-24(10), 237-24(12)) ( <i>Caution, see</i><br><i>Forms G-45/G-49 Instructions.</i> ) .....\$ _____ |
| <input type="checkbox"/> Enterprise Zones (§209E-11) .....\$ _____                                | <input type="checkbox"/> Wholesale Transactions (Sales of tangible property<br>imported for further resale at 1/2%) (§237-29.55) ...\$ _____                               |
| <input type="checkbox"/> Exported Services (§237-29.53) .....\$ _____                             | <input type="checkbox"/> Other: _____  |
| <input type="checkbox"/> *Federally Preempted Amounts<br>(§§237-22, 238-3(a)) .....\$ _____       | HRS \$ _____ \$ _____  |
| <input type="checkbox"/> Out of State Sales (§237-29.5(1)) .....\$ _____                          |  |

**1. SECTION I TOTAL** - Add the amounts from Section I. Enter the result here and on line 5 in Section V. \_\_\_\_\_ ➤ \$ \_\_\_\_\_

**SECTION II GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART II, COLUMN B, OF FORMS G-45 AND G-49 (Continued on page 2)**

(General Excise and Use Taxes @ 4 % (.04)) Check the box of the applicable General Excise/Use tax exemptions/deductions you are claiming on Forms G-45 and G-49. Enter the applicable amount claimed for each box checked. If more space is needed, attach a statement which includes the Hawaii Revised Statutes section and amount claimed for each section.

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|---|--|
| <input type="checkbox"/> Affordable Housing (§§46-15.1, 201H-36<br>237-29, 238-3(j)) .....\$ _____      | <input type="checkbox"/> Hawaii Convention Center Operator<br>(§237-24.75(2)) .....\$ _____                        |
| <input type="checkbox"/> Air Pollution Control Facilities (§§237-27.5, 238-3(k)) ...\$ _____            | <input type="checkbox"/> Hotel Operator/Suboperator (§237-24.7(1)) .....\$ _____                                   |
| <input type="checkbox"/> Aircraft Leasing (§§237-24.3(11), 238-1) ...\$ _____                           | <input type="checkbox"/> Insurance Proceeds Received Because<br>of a Natural Disaster (§237-24.7(6)) .....\$ _____ |
| <input type="checkbox"/> Aircraft Service and Maintenance Facility<br>(§§237-24.9, 238-1) .....\$ _____ | <input type="checkbox"/> Intercompany Charges (§237-23.5(a)) .....\$ _____   |
| <input type="checkbox"/> Bad Debts (§237-3(b)) .....\$ _____  | <input type="checkbox"/> Labor Organizations (§237-24.3(9)) .....\$ _____  |
| <input type="checkbox"/> Certain Convention, Conference and<br>Trade Show (§237-16.8) .....\$ _____     | <input type="checkbox"/> Leases and Subleases of Real Property<br>(§237-16.5) .....\$ _____                        |
| <input type="checkbox"/> Common Paymaster Exemption (§237-23.5(b)) .....\$ _____                        | <input type="checkbox"/> Maintenance Fees (§§237-24.3(2), 237-24(16)) .....\$ _____                                |
| <input type="checkbox"/> Contracting Activity in an Enterprise Zone (§209E-11) ..\$ _____               | <input type="checkbox"/> Mass Transit (§237-24.7(2)) .....\$ _____   |
| <input type="checkbox"/> Diplomats and Consular Officials<br>(§§237-24.3(10), 238-1) .....\$ _____      | <input type="checkbox"/> Merchants' Association Dues (§237-24.3(8)) .....\$ _____                                  |
| <input type="checkbox"/> Discounts and Returned Merchandise (§237-3(b)) ..\$ _____                      | <input type="checkbox"/> Non-profit Organizations (§237-23) .....\$ _____  |
| <input type="checkbox"/> Drugs and Prosthetic Devices (§237-24.3(6)) .....\$ _____                      | <input type="checkbox"/> Orchard Operator (§237-24.7(4)) .....\$ _____   |
| <input type="checkbox"/> Employee Benefit Plans (§237-24.3(4)) .....\$ _____                            | <input type="checkbox"/> Out of State Sales (§237-29.5(1)) .....\$ _____   |
| <input type="checkbox"/> Enterprise Zones (§209E-11) .....\$ _____                                      | <input type="checkbox"/> Potable Water (§237-23(a)(7)) .....\$ _____   |
| <input type="checkbox"/> Exported Services (§237-29.53) .....\$ _____                                   | <input type="checkbox"/> Professional Employer Organizations<br>(§237-24.75(3)) .....\$ _____                      |
| <input type="checkbox"/> Federal Cost-Plus Contractors (§237-13(3)(C)) .....\$ _____                    | <input type="checkbox"/> Producers (Certain property used (§238-4)) .....\$ _____                                  |
| <input type="checkbox"/> *Federally Preempted Amounts<br>(§§237-22, 238-3(a)) .....\$ _____             | <input type="checkbox"/> Real Estate Sales (§237-3(b)) .....\$ _____   |
| <input type="checkbox"/> Food Stamps and WIC (§237-24.3(5)) .....\$ _____                               | <input type="checkbox"/> Reimbursement of Payroll Costs (§237-24.7(9)) .....\$ _____                               |
| <input type="checkbox"/> Foreign Trade Zone Sales (§212-8) .....\$ _____                                | <input type="checkbox"/> Sales to Federal Government and<br>Credit Unions (§237-25(a)) .....\$ _____               |

Name	Hawaii Tax I.D. Number	Period Ending (MM/YY) or Tax Year Ending (MM/DD/YY)
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**SECTION II GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART II, COLUMN B, OF FORMS G-45 AND G-49 (Continued from page 1)**

<input type="checkbox"/> Scientific Contracts (§§237-26, 238-3(j)) ...\$ _____	<input type="checkbox"/> *Subcontract Deduction (§237-13(3)(B))...\$ _____
<input type="checkbox"/> Services Related to Ships and Aircraft (\$237-24.3(3)).....\$ _____	<input type="checkbox"/> Sugar Cane Payments to Independent Producers (§237-24(14)) .....\$ _____
<input type="checkbox"/> Shipbuilding and Ship Repairs (§237-28.1) ..\$ _____	<input type="checkbox"/> Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3)) (Caution, see Forms G-45/G-49 Instr.) \$ _____
<input type="checkbox"/> Shipping and Handling of Agricultural Commodities (§237-24.3(1)).....\$ _____	<input type="checkbox"/> TRICARE (§237-24(17)) .....\$ _____
<input type="checkbox"/> Small Business Innovation Research Grants (§237-24.7(10)).....\$ _____	<input type="checkbox"/> Wholesale Amusements (§237-4(a)(13))...\$ _____
<input type="checkbox"/> Stock Exchange Transactions (§237-24.5).\$ _____	<input type="checkbox"/> Other: _____ HRS \$ _____ \$ _____

2. **SECTION II TOTAL** - Add the amounts from Section II. Enter the result here and on line 6 in Section V..... ➤ \$ \_\_\_\_\_

**SECTION III GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART III, COLUMN B, OF FORMS G-45 AND G-49**

(Insurance Commissions taxed @ .15% (.0015)) Check the box of the applicable General Excise/Use tax exemptions/deductions you are claiming on Forms G-45 and G-49. Enter the applicable amount claimed for each box checked.

<input type="checkbox"/> Bad Debts (§237-3(b)) .....\$ _____	<input type="checkbox"/> Other: _____ HRS \$ _____ \$ _____
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3. **SECTION III TOTAL** - Add the amounts from Section III. Enter the result here and on line 7 in Section V..... ➤ \$ \_\_\_\_\_

**SECTION IV COUNTY SURCHARGE EXEMPTIONS/DEDUCTIONS CLAIMED IN PART IV, COLUMN B, OF FORMS G-45 AND G-49**

(City and County of Honolulu Surcharge Tax @ 1/2 of 1% (.005)) Select the County Surcharge Tax exemptions/deductions that you are claiming. Enter the total amount claimed for each exemption/deduction.

<input type="checkbox"/> Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)) .....\$ _____	<input type="checkbox"/> Subleases of Real Property (§237-16.5) ...\$ _____
<input type="checkbox"/> Certain Oahu Sales (§237-8.6).....\$ _____	<input type="checkbox"/> Wholesale Amusements (§237-4(a)(13))...\$ _____

4. **SECTION IV TOTAL** - Add the amounts from Section IV. Enter the result here and on line 8 in Section V..... ➤ \$ \_\_\_\_\_

**SECTION V TOTAL EXEMPTIONS/DEDUCTIONS CLAIMED ON FORMS G-45 AND G-49**

5. Section I Total - Enter the amount from Section I, line 1 .....	\$ _____
6. Section II Total - Enter the amount from Section II, line 2 .....	\$ _____
7. Section III Total - Enter the amount from Section III, line 3 .....	\$ _____
8. Section IV Total - Enter the amount from Section IV, line 4.....	\$ _____
9. <b>GRAND TOTAL.</b> Add lines 5 through 8 and enter the result on this line and on Form G-45, line 34 or Form G-49, line 36.....	➤ \$ _____

**SECTION VI ADDITIONAL INFORMATION REQUIRED FOR FEDERALLY PREEMPTED AMOUNTS CLAIMED**

If the amount claimed is exempt due to federal preemption, provide an explanation of the exemption and the federal statute (i.e., title and section of the United States Code) under which the exemption is being claimed (If more space is needed, attach a statement):


**SECTION VII ADDITIONAL INFORMATION REQUIRED FOR SUBCONTRACT DEDUCTIONS AMOUNTS CLAIMED**

If you are claiming an deduction for payments made to a subcontractor or a specialty contractor, complete the required information below:  
(If more space is needed, attach a statement. Include the total subcontract deductions claimed from any attachments in the total line below.)

SUBCONTRACTOR'S NAME AND/OR DBA NAME	SUBCONTRACTOR'S HAWAII TAX I.D. NO.	AMOUNT OF DEDUCTION

TOTAL SUBCONTRACT DEDUCTIONS CLAIMED ..... ➤ \$ \_\_\_\_\_

\*Additional information is required to claim these exemptions, complete Sections VI and VII.